REMARKS

The claims were amended in accordance with the amendments above. The amendments are being made to clarify the invention and to focus the claims on those aspects of the invention which are a commercial priority to the assignee. The amendments are fully supported by the specification, claims, and figures as originally filed. No new matter is believed or intended to be involved.

In the pending Office Action, all of the claims, were rejected under 35 USC §103(a) as being unpatentable over Peters (US 5,696,906) in view of Schutzer (US 6,292,789). Under MPEP 2143, in order to establish a *prima facie* case of obviousness, the prior art reference or combination of references must teach or suggest all of the limitations of a claim. A *prima facie* case of obviousness also requires that there be some teaching, suggestion, or motivation to modify the references either explicitly or implicitly in the references themselves or in the knowledge generally available to one of ordinary skill in the art. MPEP 2143.01. The mere fact that references can be combined or modified does not render the resultant combination obvious unless the prior art also suggests the desirability of the combination. Applicants finally note that all words in a claim must be considered in judging the patentability of that claim against the prior art, and an obviousness rejection permits no exception to this rule. (MPEP § 2143.03). In view of the foregoing, and for at least the reasons set forth below, Applicants respectfully submit that the combined art of record fails to render presently amended claims 13, 15-21, 23-29, 31-34, 36-47, and 50-52 obvious.

With respect to amended independent claim 13, Applicants note that the claim recites that the attributes comprise a section code, a summary line, a sorting indication, and a statement presentation section. Applicants respectfully submit that the combined art or record fails to teach or suggest all of these limitations, among others. Applicants further note that these limitations were previously recited in claim 14, which has been cancelled herein, and which was not explicitly addressed in the present Office Action. In view of the foregoing, the combined art of record fails to render amended independent claim 13 obvious in accordance with MPEP 2143.03.

Similarly, with respect to amended independent claim 27, Applicants note that the claim recites the step of creating a plurality of segments comprising creating a summary segment, creating an itemization segment, creating a usage detail segment, and creating a tax segment. Applicants respectfully submit that the combined art or record fails to teach or suggest all of these limitations, among others. Applicants further note that these limitations were previously recited in claim 30, which has been cancelled herein, and which was not explicitly addressed in the present Office Action. Ultimately, the combined art of record fails to render amended independent claim 27 obvious in accordance with MPEP 2143.03.

With respect to amended independent claim 40, Applicants note that the claim recites grouping together information relating to a plurality of telecommunications services into at least one of said segments or at least one of said sections; and assigning a statement attribute code to each communication service to represent how said information is to be grouped together. Applicants respectfully submit that the combined art or record fails to teach or suggest all of these limitations, among others. Applicants further note that these limitations were previously recited in claim 49, which has been cancelled herein, and which was not explicitly addressed in the present Office Action. In short, the combined art of record fails to render amended independent claim 40 obvious in accordance with MPEP 2143.03.

Furthermore, even if all of the references in combination taught or suggested all of the limitations recited in the amended claims, the Office has failed to establish the motivation to modify or combine the teachings of the references as required by MPEP 2143, and has instead relied upon impermissible hindsight reconstruction in declaring the claimed invention obvious. Indeed, MPEP 2143.01 admonishes that "[t]he mere fact that references <u>can</u> be combined or modified does not render the resultant combination obvious unless the prior art also suggests the desirability of the combination." (emphasis in original). Because the motivation required by MPEP 2143.01 is lacking, Applicants respectfully requests that the rejections be withdrawn.

To the extent that the amendments constitute a narrowing of the claims, such narrowing of the claims should not be construed as an admission as to the merits of the prior rejections. Indeed, Applicants traverse the rejections and preserves all rights and arguments. In addition,

Applicants reserve all rights with respect to arguments not explicitly made herein. Applicants further note that the dependent claims include additional limitations not taught or suggested in the art of record, thus forming independent basis for novelty and non-obviousness.

Based on the foregoing, all pending claims are in a condition for entry and allowance. Accordingly, Applicants respectfully request reconsideration and an early notice of allowance.

Respectfully Submitted,

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